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(54) **SYSTEM AND METHOD OF CONTINUOUS ASSURANCE**

(75) Inventors: **Benedetto Bongiorno**, Richardson, TX (US); **Patti Lynn Bongiorno**, Richardson, TX (US)

(73) Assignee: **Natural Decision Systems, Inc.**, Richardson, TX (US)

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(58) **Field of Classification Search** ..... None  
See application file for complete search history.

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*Primary Examiner*—Kambiz Abdi

*Assistant Examiner*—Benjamin S Fields

(74) *Attorney, Agent, or Firm*—Winstead PC

(57) **ABSTRACT**

A computer system for conducting continuous assurance of financial documents is disclosed. The computer system comprises a processor, a bus coupled to the processor, a memory coupled to the bus, a mass storage system coupled to the bus, a communication device coupled to the bus, and continuous assurance software resident in the memory. The continuous assurance software, when executed, performing the steps of accessing client database at a predetermined interval, downloading total population from client database, performing analysis, evaluating analysis results, comparing total population to financial statements, determining a risk rating for each predetermined group, determining a materiality of anomalies, and displaying results.

**4 Claims, 8 Drawing Sheets**

